



# Mount Markham Central School District Reserve Funds

## Report of Examination

Period Covered:

July 1, 2014 – January 5, 2016

2016M-73



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

June 2016

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Mount Markham Central School District, entitled Reserve Funds. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendations are resources for District officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*

# Introduction

## Background

The Mount Markham Central School District (District) is located in the Mohawk Valley-Central New York area and is the second largest school district in Herkimer County. The District covers four counties (Herkimer, Madison, Oneida and Otsego) and many towns. The District is governed by the Board of Education (Board), which is composed of seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools is the District's chief executive officer and is responsible, along with other administrative staff, for the day-to-day management of the District under the Board's direction.

The District operates three schools with 1,055 students and 283 employees. The District's budgeted appropriations for the 2015-16 fiscal year were \$24.4 million, which were funded primarily with State aid and real property taxes.

## Objective

The objective of our audit was to examine the District's reserve funds. Our audit addressed the following related question:

- Did the Board maintain reserve funds at reasonable levels and expend reserve funds for proper purposes?

## Scope and Methodology

We examined the District's reserve funds, including how they were established, funding methods and balances, for the period July 1, 2014 through January 5, 2016. We extended the scope of our audit back to July 1, 2011 for trend analysis.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix C of this report.

## Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials, and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with our findings and indicated they plan to initiate corrective action. Appendix B includes our comments on issues raised in the District's response.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of General Municipal Law, Section 2116-a (3)(c) of New York State Education Law and Section 170.12 of the

Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

## Reserve Funds

Reserve funds may be established by Board action, pursuant to various laws, and can only be used to provide financing for specific purposes. Generally, school districts are not limited as to how much money can be held in reserves unless the Board has established such a limitation. However, it is important that school districts maintain reserve balances that are reasonable. Reserve balances above reasonable amounts represent funds a district could have used for other purposes, including reducing tax increases. It is important that the Board adopts a written policy that clearly communicates its rationale for establishing reserve funds, objectives for each reserve established, optimal or targeted funding levels and conditions under which each fund's assets will be used or replenished.

The Board did not maintain some of its eight reserve funds at reasonable levels. The retirement contribution and unemployment insurance reserves, with balances totaling \$2.8 million, were overfunded. In addition, the District inappropriately transferred \$905,000 from four reserves to unrestricted fund balance. Further, the District did not have documentation to support that any of its reserves were formally established, and it did not have a written reserve policy. As a result, the District has unnecessarily restricted resources that could have been used for the benefit of taxpayers.

Figure 1 illustrates the balances in the reserve accounts as of fiscal year ends 2013-14 and 2014-15.

Reserve Type	June 30, 2014	June 30, 2015
Retirement Contribution Reserve	\$2,166,703	\$2,673,586
Employee Benefit Accrued Liabilities Reserve	\$359,999	\$359,999
Repair Reserve	\$165,969	\$165,969
Unemployment Insurance Reserve	\$165,051	\$165,051
Workers' Compensation Reserve	\$38,000	\$38,000
Liability Reserve	\$300,000	
Property Loss Reserve	\$60,000	
Tax Certiorari Reserve	\$229,618	
<b>Totals</b>	<b>\$3,485,340</b>	<b>\$3,402,605</b>

Retirement Contribution Reserve – As authorized by General Municipal Law (GML), this reserve can only be used to pay retirement contributions to the New York State and Local Retirement System. This reserve should be established by passing a Board resolution. If the Board determines that the reserve is no longer needed, it may

terminate the reserve fund by resolution. The terminating resolution must transfer any money remaining to one or more reserve funds established pursuant to Education Law or to a repair reserve fund established pursuant to GML.

District officials did not provide us with a Board resolution establishing this reserve and were not aware of when this reserve fund was established. District officials explained that the reserve was established to pay for incurred costs due to decreases in State aid and the unstable stock market. The District planned to only use this money in case of volatile retirement bill increases or a decrease in State aid. The District has not used the reserve to pay for retirement contributions. Instead, the District has paid retirement contributions out of the general fund for the past four years. During the 2014-15 fiscal year, the District paid \$371,934 in retirement contributions out of the general fund.

In addition, based on the District's average annual retirement contribution from fiscal year 2011-12 through 2014-15 amounting to \$345,449, the current reserve balance of approximately \$2.7 million is sufficient to pay these costs for almost eight years. District officials did not provide us with a written plan indicating why the Board feels that this funding level is necessary. Lastly, on June 9, 2015, the Board passed a resolution to transfer \$465,382 from the retirement contribution reserve into the unrestricted general fund balance. Per GML, the District can only transfer the money to another reserve fund. Therefore, this transfer was an inappropriate use of reserve fund money.

Employee Benefit Accrued Liability Reserve (EBALR) – The purpose of this account is to reserve funds for the payment of accrued employee benefits due employees upon termination of service for vacation, sick leave, personal leave, etc. This reserve may be created by Board resolution. A referendum is not required either to create or expend money from the reserve.

District officials did not provide us with a Board resolution establishing this reserve and were not aware of when this reserve fund was established. As of June 30, 2015, the EBALR had a balance of \$359,999. We determined that the District's liability for accrued leave was \$361,288. Although the balance in the reserve was reasonable, District officials have not used the reserve to pay for EBALR benefits for the past four years. Instead, the District has paid the benefits out of the general fund. District officials paid an average of \$16,724 a year for EBALR benefits out of the general fund. District officials did not provide us with documentation that clearly communicates the optimal or targeted funding levels of this reserve or the conditions under which this reserve fund would be utilized.

Repair Reserve – The repair reserve is used to pay the cost of repairs to capital improvements or equipment that do not recur annually or at shorter intervals. The reserve fund can be established by passing a Board resolution. Sources of funds include budgetary appropriations or other revenues that may be legally appropriated and are not required by law to be paid into any other fund or account.

District officials did not provide us with a Board resolution establishing this reserve and were not aware of when this reserve fund was established. District officials explained that this reserve was funded to pay for emergency repairs. As of June 30, 2015 the repair reserve balance was \$165,969. This reserve fund has not been used in three fiscal years. District officials did not provide us with documentation that clearly communicates the optimal or targeted funding levels of this reserve or the conditions under which this reserve fund would be utilized. Therefore, the District cannot support whether the amount held in this reserve is appropriate and necessary.

Unemployment Insurance Reserve – GML authorizes this reserve fund to reimburse the New York State Unemployment Insurance Fund (SUIF) for payments made to claimants when a District has elected the “benefit reimbursement” method of funding the cost of unemployment benefits. The reserve can be established by passing a Board resolution. If, at the end of any fiscal year, the amount of the fund exceeds the amounts required to be paid into the SUIF, plus any additional amount to pay all pending claims, the Board, within 60 days of the close of the fiscal year, may elect to transfer all or part of the excess amount to another authorized reserve fund or apply the excess to the ensuing year’s budgeted appropriations.

District officials did not provide us with a Board resolution establishing this reserve and were not aware of when this reserve fund was established. District officials explained that the reserve was set up to protect the District from future increases due to layoffs it had in fiscal year 2012-13. The District has not used the reserve to pay for unemployment insurance claims for the past four fiscal years. Instead, the District has paid unemployment claims out of the general fund. During the 2014-15 fiscal year, the District paid \$7,485 for unemployment insurance claims out of the general fund. In addition, based on the District’s average annual unemployment insurance costs from fiscal year 2011-12 through 2014-15 amounting to \$16,342, the current reserve balance of \$165,051 is sufficient to pay these costs for approximately 10 years. District officials did not provide us with a written plan indicating why the Board feels that this funding level is necessary.

Workers’ Compensation Reserve – GML authorizes the District to establish a reserve fund to pay for workers’ compensation benefits;

medical, hospital or other expenses authorized by New York State Workers' Compensation Law; and the expenses to administer a workers' compensation self-insurance program. This reserve fund can be established by passing a Board resolution. If, at the end of a fiscal year, the amount of the funds exceeds the amounts required to be paid for benefits and expenses, plus any additional amount required to pay all pending claims, the excess balance can be transferred to another reserve fund or applied to the ensuing year's budgeted appropriations. The decision to transfer funds must occur within 60 days of the close of the fiscal year.

District officials did not provide us with a Board resolution establishing this reserve and were not aware of when this reserve fund was established. District officials explained that the reserve was established in case the District could not use the Board of Cooperative Educational Services workers' compensation insurance and to cover the possibility of increases in workers' compensation costs. This reserve fund has remained at \$38,000 for the past three fiscal years. During this same time period, the District expended \$171,731 for workers' compensation claims out of the general fund. District officials did not provide us with documentation that clearly communicates the optimal or targeted funding levels of this reserve or the conditions under which this reserve fund would be utilized.

Property Loss Reserve and Liability Reserve – Education Law authorizes the District to establish and maintain a liability reserve and a property loss reserve to cover payments for liability claims and property loss claims. The reserves can be established by passing a Board resolution. Once established, this reserve may not be reduced below the total amounts estimated to be necessary to cover incurred but unsettled claims or lawsuits, including related expenses. Payments may not be made for purposes other than those for which the reserve was established, unless authorized by public vote. The Board may authorize the use of these reserve funds (other than amounts allocated for unsettled claims or suits including related expenses) to pay premiums for insurance policies purchased to insure subsequent losses in areas previously self-insured, in the event of dissolution of the self-insurance plan.

District officials did not provide us with a Board resolution establishing these reserves and were not aware of when they were established. District officials explained that these reserves were originally funded for a legal case involving an employee and a student that started in the 2010-11 fiscal year. However, District officials explained that there are no current pending liabilities and no property loss claims against the District. As of June 30, 2014, the liability reserve and the property loss reserve had balances of \$300,000 and \$60,000, respectively. The

District has not used these reserve funds in three fiscal years. Lastly, on June 9, 2015, the Board passed a resolution to transfer \$300,000 from the liability reserve and \$60,000 from the property loss reserve to unrestricted general fund balance. The Board did not acquire voter approval and, therefore, these transfers were an inappropriate use of reserve fund moneys.

Tax Certiorari Reserve – Education Law authorizes districts to establish a reserve fund for payment of claims related to tax certiorari proceedings. The reserve can be established by passing a Board resolution. This reserve is to pay judgments and claims in tax certiorari proceedings in accordance with New York State Real Property Tax Law. Any reserve money that is not expended for tax certiorari proceedings in the year it is deposited must be returned to the general fund by the first day of the fourth fiscal year after deposit into the reserve, unless claims are still open and not finally determined or otherwise terminated or disposed of.

District officials did not provide us with a Board resolution establishing this reserve and were not aware of when this reserve fund was established. As of June 30, 2014, the tax certiorari reserve had a balance of \$229,618. The District has not paid certiorari claims out of this reserve in five years, but instead paid claims out of the general fund. On June 9, 2015, the Board passed a resolution to transfer \$229,618 from this reserve to unrestricted general fund balance. Of this amount, only \$150,000 was allowed to be transferred because it was deposited in fiscal year-end 2012-13; \$79,618 was already in the account for more than four fiscal years. Therefore, the Board's authorization to transfer \$79,618 to unrestricted general fund balance was an inappropriate use of reserve fund money.

Because the Board did not provide clear directives on reserve funds, District residents do not have adequate assurances that resources are being used in the most efficient manner. As a result, District officials may have missed opportunities to reduce taxes and operate in a consistent and transparent manner.

## Recommendations

The Board should:

1. Properly establish all District reserves, which includes documenting the rationale, objective and funding level for each reserve.
2. Establish a reserve policy that communicates to taxpayers why the money is being set aside, the Board's financial objectives for each reserve, optimal or targeted funding levels and conditions under which each fund's assets will be utilized.

District officials should:

3. Review all reserves currently established and determine if the balances are necessary, reasonable and in compliance with statutory requirements. To the extent that they are not, District officials should reduce the balances in the reserves in the manner provided for by law.
4. Ensure that all money expended from reserve funds is only for the purposes for which the reserve funds were established or as otherwise provided by law.

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

The District officials' response to this audit can be found on the following pages.

District officials included several appendices with their response. We did not include these appendices in the final report because the District officials' response contained sufficient information to indicate their intentions.



# Mount Markham Central School

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Superintendent

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May 17, 2016

**Via E-Mail & First Class Mail**



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**Re: Mount Markham Central School District  
Audit Response and Corrective Action Plan**

Dear  and Taxpayers of the Mount Markham Central School District:

The Mount Markham Central School District is in receipt of the Draft Audit Report *Reserve Funds* for the period of July 1, 2014 through January 5, 2016, prepared by the Office of the State Comptroller. On behalf of the Board of Education and the District administration, we would like to thank the Comptroller's staff for their professionalism and courtesy in conducting their duties associated with this audit.

The Mount Markham Central School District is committed to providing an excellent educational program that prepares students for college and career success in the 21<sup>st</sup> century. To this end, the principles which drive the District's fiscal management are the continued promotion of transparency, public participation, and fiscal stability. The Board and Administrations work closely with our outside independent auditors to regularly review our financial management practices, oversight procedures and financial condition. We communicate clearly and often with the public about our financial strategies, and our annual budget materials seek to provide a transparent and engaging environment. This transparency is reflected in the District's budget materials, the School District website, Board of Education meetings, and community presentations throughout the budgeting process.

The children and taxpayers of the Mount Markham Central School District have lost considerable revenue due to the Gap Elimination Adjustment. These fiscal challenges have been exacerbated by the freezing of Foundation Aid. Schools in New York State continue to be underfunded as a result of these revenue reductions, and face continued limits to their revenue posed by the New York State property tax cap.

School districts throughout the State have been forced to make drastic cuts to programs and services and/or levy tax increases that exceed the tax cap. in response to unplanned external

fiscal challenges. The District has sought to counteract unplanned fiscal challenges, and preserve the long-term financial strength of its educational programs, by implementing forward-looking financial planning. Likewise, the District's reserve funds maintenance reflects a long term budgeting strategy which has allowed the District to avoid the fiscal disasters which have plagued other school districts in recent years.

The State Comptroller's office spent approximately eighteen months at Mount Markham Central School District reviewing our reserve fund procedures, processes, and policies. The scope of the audit was to examine the District's management of reserve funds for the period July 1, 2014 through January 5, 2016. As expected, the audit did not uncover any instances of fraud, or malfeasance with the School District's financial management. The District has always welcomed the opportunity to review and strengthen our financial practices and oversight. Towards that end, the District has reviewed the Comptroller's findings and recommendations from this audit, and has taken corrective action to continue to strengthen our reserve fund management. These actions will be recounted in our corrective action plan.

See  
Note 1  
Page 15

The audit report advised the District to adhere to requirements governing the establishment of reserve funds, implement policies to communicate permissible reserve fund use, and maintain the District's reserve funds at "reasonable levels". The District has already taken corrective action by working with legal counsel to adopt resolutions properly establishing each of the School District's reserve accounts, and developing written policies which communicate the District's rationale for establishing reserve funds, objectives for reserve funds, optimal or targeted funding levels, and conditions under which reserve fund assets will be used or replenished.

The District agrees with the Comptroller's position that reserve funds should be maintained at reasonable levels. This District also maintains that funding levels must sustain the District's long-term planning objectives, and promote the future financial stability of the District. The taxpayers from our School District recognize that the School Board and Administration strive to promote transparency in its fiscal management procedures, while ensuring the long-term financial strength. The Board and Administration have incorporated the Comptroller's findings to improve its reserve fund management, and will continue to seek to strengthen its policies and procedures.

**Comptroller Recommendation 1:**

Properly establish all District reserves, which include documenting the rationale, objective and funding level for each reserve.

**District Response:**

The Comptroller's Draft Audit Report correctly provides that reserve funds may be established by Board action, as permitted by various laws, and must be used to provide financing only for specific purposes. The District has initiated corrective action by conferring with counsel to identify each reserve fund which requires re-authorization, and preparing an establishment resolution for each reserve fund. Specifically, the District has created establishment resolutions authorizing the Retirement Contribution Reserve, Employee Benefit Accrued Liability Reserve, Repair Reserve, Unemployment Insurance Reserve, Workers' Compensation Reserve, Property Loss Reserve, Liability Reserve, and Tax Certiorari Reserve. Each resolution will be executed in

accordance with applicable law, and maintained in a manner which will guarantee future access. Copies of those resolutions are annexed hereto as attachment "1".

As recommended by the Comptroller's Draft Audit Report, the District has initiated corrective actions to properly establish all District reserves.

**Comptroller Recommendation 2:**

Establish a reserve policy that communicates to taxpayers why the money is being set aside, the Board's financial objectives for each reserve, optimal or targeted funding levels and conditions under which the fund's assets will be utilized.

**District Response:**

While there is no legal requirement to adopt a written reserve plan, the District recognizes the value of clearly delineating the objectives and procedures governing use of its reserve funds.

The District has worked with its counsel to develop a comprehensive reserve fund policy which provides the District's rationale for establishing reserve funds, reserve fund objectives, optimal or targeted funding levels, and conditions under which reserve fund assets will be used or replenished. The policy clearly communicates the District's guiding principle, which includes openness, transparency and accountability in the use of public funds. In furtherance of these principles, the policy imposes strict oversight procedures, including establishment of annual reporting and review requirements, and monthly monitoring of all reserves fund balances. The District policy will be posted on the School District Website.

The Board will closely monitor the implementation of these procedures to promote continued oversight of reserve funds moving forward.

**Comptroller Recommendation 3:**

Review all reserves currently established and determine if the balances are necessary, reasonable and in compliance with statutory requirements. To the extent that they are not, District officials should reduce the balance in the reserve in the manner provided for by law.

**District Response:**

The Board will follow the Comptroller's recommendation to confirm that all reserve fund balances are necessary, reasonable and in compliance with statutory requirements.

The District has conferred with its financial advisor and auditors, and commenced review of its reserve balances to identify and address potential reserve fund excess. Initially, the District will ensure that its reserve fund balances comply with statutory requirements. The District appreciates the Audit Report's general guidance regarding ideal fund balances, and will continue to work with financial advisors and auditors to maintain fund balances which preserve the District's long-term financial stability.

Pursuant to Comptroller guidance, the District is evaluating its reserve fund balances, and will amend reserve balances as necessary to maintain legal compliance, and fiscal stability.

**Comptroller Recommendation 4:**

Ensure that all moneys expended from reserve funds are only for the purposes for which the reserve funds were established or as otherwise provided by law.

**District Response:**

Although the Comptrollers Audit did not identify improper expenditures, it did identify four transfers in which reserve fund moneys were transferred to the District's general fund without requisite authorization. The Board will follow the Comptroller's recommendation to ensure proper transfer of reserve fund monies. The Comptroller notes that each transfer was initiated through Board authorization, each of which occurred openly before the public at Board meetings. However, in each circumstance, the requirements which must precede the transfers were overlooked.

See  
Note 2  
Page 15

The School District accepts the Comptroller's recommendation and will assure that its reserve fund transfers comply with all applicable authorization requirements moving forward. The District is confident that the implementation of the above mentioned oversight and monitoring policies will ensure compliance with all transfer requirements moving forward.

**Conclusion:**

The School District would like to thank the Comptroller's Office for their thoroughness and professionalism over the course of the eighteen months that they spent in the District.

See  
Note 1  
Page 15

The Audit Report offers constructive guidance to strengthen our management of reserve funds, supplementing action already taken by the District's current administration to strengthen our reserve fund policies and procedures. We have addressed in this response our plans to implement the Audit Report's recommendations, including actions already initiated. In furtherance of the District's guiding principles, we will continue to implement our fiscal management policies in a manner which promotes transparency, public participation, and fiscal stability.

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Ronald Loiacono  
Board President

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Dr. Paul Berry  
Superintendent of Schools

## APPENDIX B

### OSC COMMENTS ON THE DISTRICT'S RESPONSE

#### Note 1

The State Comptroller's office spent one month at the District. It is the audit period that covers 18 months.

#### Note 2

Because some of the District's transfers were improper, obtaining authorization prior to making the transfers was irrelevant.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to examine the District's reserves for the period July 1, 2014 through January 5, 2016. We extended the scope of our audit back to July 1, 2011 for trend analysis. To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed District officials to gain an understanding of the District's financial management policies and procedures, including inquiries about budgeting practices and long-term financial plans.
- We reviewed Board minutes to obtain an understanding of the District's policies and procedures in place over the District's operations and reserve funds in particular.
- We reviewed the District's financial records and reports, including audited financial statements, budgets, annual reports and bank statements.
- We reviewed reserve accounts, activity within the reserves, supporting documentation and applicable statutes to determine if reserves were properly established, funded and used.
- We compared budgets with actual results for the last five completed fiscal years to determine whether the amounts appropriated from the reserves were used to fund operations as planned.
- We evaluated the methods used to fund the reserves, the funding levels maintained in each of the reserves and the level of unrestricted fund balance remaining in the general fund.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## APPENDIX D

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